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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ WTA 1/2018 & CM APPL. 19941/2018

PR. COMMISSIONER OF INCOME TAX (CENTRAL)-2 ..... Petitioner

Through: Mr. Zoheb Hossain, Sr. Standing Counsel for Revenue.

versus

RENU NANDA ..... Respondent

Through:

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

<u>O R D E R</u>

% **14.05.2018**

In this case the question of law urged is with respect to the addition of ₹1,62,48,859/- made on account of unexplained jewellery.

Concededly, this jewellery was found during the course of the search. In the appeal for the A.Y. 2007-08 based upon the same facts, the Income Tax Appellate Tribunal had ruled that the declared value of the jewellery, by the assessee, was far in excess of the value determined, during the course of search. The substantive appeal for that year (A.Y. 207-08) i.e. ITA 529/2018 [Pr. Commissioner of Income Tax (Central)-2 vs. Renu Nanda] was dismissed on 07.05.2018. Essentially, the questions urged in the present appeal are only of facts.

No substantial question of law arises. The appeal is therefore dismissed along with pending application.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MAY 14, 2018
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